APR 27 2007 APR 2 7 2007

Attorney Docket No.: 26230

## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

n re Application of:

DIETRICH, et al.

Serial No.: 10/505,138

Group Art: 1615

Filed: August 19, 2004

Examiner: SILVERMAN, E.

For:

ORAL DOSAGE FORM CONTAINING A PDE 4 INHIBITOR AS AN ACTIVE

INGREDIENT AND POLYVINYLPYRROLIDON AS EXCIPIENT

PETITION FOR EXTENSION OF TIME UNDER 37 CFR § 1.136

and

FEE PAYMENT AUTHORIZATION UNDER 37 CFR § 1.17

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

LARGE ENTITY

Sir:

Pursuant to 37 CFR §§ 1.17, 1.136, applicant(s), a qualified LARGE ENTITY, hereby petition(s) for an extension of time as follows:
One-month extension of time to respond to the Office Action dated(\$)
Two-month extension of time to respond to the Office Action dated (\$)
XXX Three-month extension of time to respond to the Office Action dated
November 3, 2006 (\$ 1,020.00)  Four-month extension of time to respond to the Office Action dated(\$)
XXX A check including the above-indicated amount is enclosed. If extensions of time under 37 CFR § 1.136 other than those provided herewith are required to allow consideration of papers accompanying this Petition, then such extensions of time are hereby petitioned. The Commissioner is hereby authorized to charge fee deficiency under 37 CFR §§ 1.16 or 1.17, or credit any overpayment, to Deposit Account No. 14-0112.

Respectfully submitted,
The Nath Law Group, PLLC

Date: April 27 , 2007

Registration No. 26,965

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Charles D. Niebylski Registration No. 46,116

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